



W.P.Nos.27195 & 27197 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.27195 & 27197 of 2025

and

W.M.P.Nos.30535, 30536, 30539 & 30542 of 2025

Sri Mahalakshmi Enterprises
(GSTIN : 33ADEPS4466K2Z6)
Rep. by Proprietor Bagyalakshmi Subbaiya
No.46, Ground Floor,
G.N.Chetty Street, Mylapore,
Chennai - 600004.

... Petitioner in both W.Ps

Vs.

The State Tax Officer,
Mandaveli Assessment Circle,
Room No.423, Integrated Commercial Taxes &
Registration Building, South Tower,
Nandanam, Chennai - 600035.

... Respondent in both W.Ps

Prayer in W.P.No.27195 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to the impugned order in GSTIN/33ADEPS4466K2Z6/2020-21 dated 07.01.2025 passed by the Respondent and quash the same and consequently direct the respondent to assess the tax liability as per the rules and regulations.



W.P.Nos.27195 & 27197 of 2025

Prayer in W.P.No.27197 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to the impugned order in GSTIN/33ADEPS4466K2Z6/2021-22 dated 07.01.2025 passed by the Respondent and quash the same and consequently direct the respondent to assess the tax liability as per the rules and regulations.

For Petitioner : Mr.Abinesh Babu
in both W.Ps

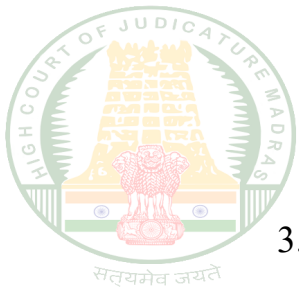
For Respondent : Mr.C.Harsha Raj
in both W.Ps Special Government Pleader

COMMON ORDER

In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

<i>S.No.</i>	<i>Writ Petition</i>	<i>Assessment Year</i>	<i>Date of DRC-01</i>	<i>Date of Impugned Order</i>
1	27195/2025	2020-2021	18.12.2024	07.01.2025
2	27197/2025	2021-2022	18.12.2024	07.01.2025

2. By the impugned orders, the demands proposed in the show cause notices (DRC-01) that preceded the respective impugned orders, were confirmed due to the petitioner's failure to produce sufficient documents.



W.P.Nos.27195 & 27197 of 2025

3. It is noticed that the statutory limitation for filing appeals under Section 107 of the respective GST enactments, against the impugned orders has already expired. The present writ petitions have been filed only on 21.07.2025.

4. It is also noticed that the petitioner has already deposited 10% of the disputed tax, pursuant to the impugned orders dated 07.01.2025.

5. The learned counsel for the petitioner would submit that the petitioner is willing to deposit another 15% of the disputed tax confirmed by the impugned orders, as a condition for *de novo* adjudication.

6. The Learned Special Government Pleader for the respondent would submit that he has no objection to the same, subject to the petitioner depositing the aforesaid amount.

7. Recording the above consent of the learned counsel for the petitioner and the Learned Special Government Pleader for the respondent, the cases are remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 15% of the disputed tax (in addition to the 10% already



W.P.Nos.27195 & 27197 of 2025

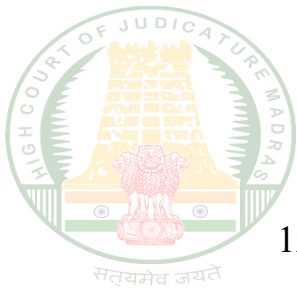
deposited) confirmed by the impugned orders, either in cash or from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a proper reply to the impugned show cause notices dated 18.12.2024, together with the requisite documents to substantiate their case, treating the impugned orders as an addendum to the said notices.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

10. It is needless to state that, before passing any such orders, the petitioner shall be heard.

11. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.



W.P.Nos.27195 & 27197 of 2025

12. It is made clear that bank attachment shall be lifted, subject to the deposit of the aforesaid amount and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned orders.

13. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

14. These writ petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

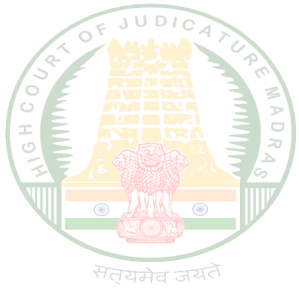
24.04.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Mandaveli Assessment Circle, Room No.423,
Integrated Commercial Taxes & Registration Building,
South Tower, Nandanam, Chennai - 600035.



WEB COPY



W.P.Nos.27195 & 27197 of 2025

C.SARAVANAN, J.

raja

W.P.Nos.27195 & 27197 of 2025

24.04.2026